

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok	Monday 31st December, 2018	No. 705
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**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 58/2018 – State Tax

Dated:- 26th October, 2018

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the 'said Act'), read with section 45 of the said Act and rule 81 of the Sikkim Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the State Government, on the recommendations of the Council, hereby notifies the persons whose registration under the said Act has been cancelled by the proper officer on or before the 30th September, 2018, as the class of persons who shall furnish the final return in FORM GSTR-10 of the said rules till the 31st December, 2018.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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